

SERVICES ALL SIZES  
 ADVERTISING TOTAL ASSETS \$ 10000-\$2000000  
 TOTAL NUMBER OF FIRMS REPORTING 78  
 NUMBER OF FIRMS INCORPORATED 66  
 NUMBER OF FIRMS PROPRIETORS 2  
 NUMBER OF FIRMS PARTNERSHIPS 10

ASSETS

CURRENT ASSETS	AS A PCT OF CURRENT ASSETS	AS A PCT OF TOTAL ASSETS
CASH	33.88	20.25
ACCOUNTS RECEIVABLES	45.84	27.42
INVENTORIES	0.00	0.00
OTHER CURRENT ASSETS	0.00	0.00
<b>FIXED ASSETS</b>	<b>AS A PCT OF FIXED ASSETS</b>	<b>AS A PCT OF TOTAL ASSETS</b>
LAND, BUILDINGS, LEASE- HOLD IMPROVEMENTS	0.00	0.00
EQUIPMENT	100.00	7.35
OTHER FIXED ASSETS	0.00	0.00

LIABILITIES & CAPITAL

CURRENT LIABILITIES	AS A PCT OF CURRENT LIABILITIES	AS A PCT OF TOTAL LIABILITIES
ACCOUNTS PAYABLE/TRADE	16.58	8.08
SHORT TERM BANK LOANS	0.00	0.00
OTHER CURRENT DEBT	26.59	16.44
<b>LONG TERM DEBT</b>	<b>AS A PCT OF LONG TERM DEBT</b>	<b>AS A PCT OF TOTAL LIABILITIES</b>
NOTES PAYABLE	0.00	0.00
MORTGAGES PAYABLE	0.00	0.00
LONG TERM BANK LOANS	0.00	0.00
STOCKHOLDER LOANS (DUE TO OWNERS)	0.00	0.00
OTHER LONG TERM DEBT	0.00	0.00

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INCOME DATA

	AS A PCT OF NET SALES
NET SALES (GROSS INCOME)	100.00
COST OF SALES	58.23
GROSS PROFIT	41.77
GENERAL/ADMINISTRATIVE EXP	38.09
OPERATING PROFIT	3.68
INTEREST EXPENSE	0.12
DEPRECIATION	0.71
PROFIT BEFORE TAXES	2.86

ADDITIONAL OPERATING ITEMS

LABOR	21.90
ADVERTISING EXPENSE	0.37
TRAVEL EXPENSE	0.81
RENT	3.03
INSURANCE	1.15
OFFICER/EXECUTIVE SALARIES	9.53

RATIOS

	MEDIAN	UPPER QUARTILE	LOWER QUARTILE	UNITS
CURRENT QUICK	1.2	2.8	0.2	TIMES
CURRENT ASSETS/TOTAL ASSETS	74.2	96.0	44.4	PCT
SHORT TERM DEBT/TOTAL DEBT	84.5	100.0	23.9	PCT
SHORT TERM DEBT/NET WORTH	6.7	97.0	-74.7	PCT
TOTAL DEBT/NET WORTH	18.9	108.6	-167.8	PCT
SHORT TERM DEBT/TOTAL ASSETS	37.4	80.6	11.3	PCT
LONG TERM DEBT/TOTAL ASSETS	5.8	64.4	0.0	PCT
TOTAL DEBT/TOTAL ASSETS	70.5	132.7	31.5	PCT
SALES/RECEIVABLES	6.2	12.2	0.0	TIMES
AVERAGE COLLECTION PERIOD	24.	44.	0.	DAYS
SALES/INVENTORY	0.0	0.0	0.0	TIMES
SALES/TOTAL ASSETS	4.7	9.2	2.6	TIMES
SALES/NET WORTH	3.1	12.3	-7.1	TIMES
PROFIT (PRETAX)/TOTAL ASSETS	11.3	48.8	-6.0	PCT
PROFIT (PRETAX)/NET WORTH	13.2	97.9	-35.9	PCT

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